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**Steven C. Armbrust**  
Counsel  
Florida Authorized House Counsel  
Admitted in NY, Not Admitted in FL

Law Department  
500 Water Street  
Speed Code J-150  
Jacksonville, FL 32202  
Fax (904) 245-3357  
Telephone (904) 359-1229  
Email [steven\\_armbrust@CSX.com](mailto:steven_armbrust@CSX.com)

April 15, 2008

Honorable Anne K. Quinlan, Esq.  
Acting Secretary  
Surface Transportation Board  
395 East Street, SW  
Washington, DC 20423

RE STB Docket No. AB-55 (Sub-No. 649X), *CSX Transportation, Inc. -  
Abandonment Exemption - in Niagara County, NY*

Dear Acting Secretary Quinlan:

Please be advised that CSX Transportation, Inc. ("CSXT") hereby gives notice that it has satisfied the conditions to abandonment described in the Board's decision, served January 4, 2008, and has consummated its abandonment of the line referenced in the above captioned matter.

CSXT is e-filing this letter. Thank you for your assistance. If you have any questions please call or email me.

Sincerely,

Steven C. Armbrust

cc Parties of Record